



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CLAYTON MUNICIPAL WATER UTILITY

Principal Office: 101 NORTH PRENTICE STREET
P.O. BOX 63
CLAYTON, WI 54004

For the Year Ended: DECEMBER 31, 1997

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CLAYTON MUNICIPAL WATER UTILITY**Utility Address:** 101 NORTH PRENTICE STREET

P.O. BOX 63

CLAYTON, WI 54004

When was utility organized? 1/1/1930**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR WILLIAM J. OLSON JR**Title:** CLERK-TREASURER**Office Address:**

101 NORTH PRENTICE STREET

P.O. BOX 63

CLAYTON, WI 54004

Telephone: (715) 948 - 2460**Fax Number:** (715) 948 - 4260**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: VIRCHOW, KRAUSE & COMPANY, LLP**Title:****Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

205 E. GRAND AVENUE

EAU CLAIRE, WI 54701

Telephone: (715) 833 - 1717**Fax Number:** (715) 836 - 7877**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: VIRCHOW, KRAUSE & COMPANY, LLP**Title:****Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

205 E. GRAND AVENUE

EAU CLAIRE, WI 54701

Telephone: (715) 833 - 1717**Fax Number:** (715) 836 - 7877**E-mail Address:****Date of most recent audit report:** 3/13/1998**Period covered by most recent audit:** DECEMBER 31, 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR ROGER BLANCH**Title:** WATER SUPERINTENDENT**Office Address:**

101 NORTH PRENTICE STREET

P.O. BOX 63

CLAYTON, WI 54004

Telephone: (715) 948 - 2460**Fax Number:** (715) 948 - 4260**E-mail Address:**

Name: MR WILLIAM J. OLSON JR**Title:** CLERK-TREASURER**Office Address:**

101 NORTH PRENTICE STREET

P.O. BOX 63

CLAYTON, WI 54004

Telephone: (715) 948 - 2460**Fax Number:** (715) 948 - 4260**E-mail Address:**

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

MR JOSEPH BERGHAMMER, PRESIDENT

MR ROBERT CARLSON, TRUSTEE

MR SCOTT DONATH, TRUSTEE

MR TODD JACKSON, TRUSTEE

MR MARVIN KLATT, TRUSTEE

MR DOUGLAS PLAHN, TRUSTEE

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	76,685	81,397	1
Operating Expenses:			
Operation and Maintenance Expense (401)	39,875	44,756	2
Depreciation Expense (403)	22,720	22,281	3
Amortization Expense (404)	0		4
Taxes (408)	21,333	21,349	5
Total Operating Expenses	83,928	88,386	
Net Operating Income	(7,243)	(6,989)	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	(7,243)	(6,989)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	22,465	13,880	9
Miscellaneous Nonoperating Income (421)	0		10
Total Other Income	22,465	13,880	
Total Income	15,222	6,891	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	15,222	6,891	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	17,550	19,524	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0		16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	17,550	19,524	
Net Income	(2,328)	(12,633)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	12,648	25,281	19
Balance Transferred from Income (433)	(2,328)	(12,633)	20
Miscellaneous Credits to Surplus (434)	0		21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	10,320	12,648	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
CHECKING, INVESTMENTS AND SPECIAL ASSESSMENTS	22,465	4
Total (Acct. 419):	22,465	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	76,685	0	0	0	76,685	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	76,685	0	0	0	76,685	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,423,842	1,418,596	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	185,496	162,117	2
Net Utility Plant	1,238,346	1,256,479	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	29,058	27,411	5
Other Investments (124)	259,101	283,653	6
Special Funds (125)	0		7
Total Other Property and Investments	288,159	311,064	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	32,515	21,143	8
Temporary Cash Investments (132)	48,640	54,008	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	11,813	11,892	11
Other Accounts Receivable (143)	6,993		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	8,141	8,141	13
Receivables from Municipality (145)	21,409	22,835	14
Materials and Supplies (150)	1,192	848	15
Prepayments (165)	0	160	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	114,421	102,745	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,640,926	1,670,288	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	42,609	42,609	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	10,320	12,648	23
Total Proprietary Capital	52,929	55,257	
LONG-TERM DEBT			
Bonds (221)	313,108	343,692	24
Advances from Municipality (223)	0		25
Other long-Term Debt (224)	8,281	7,415	26
Total Long-Term Debt	321,389	351,107	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	412	1,163	28
Payables to Municipality (233)	0		29
Customer Deposits (235)	7,995	3,965	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	5,276	5,871	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	13,683	10,999	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,252,925	1,252,925	38
Total Liabilities and Other Credits	1,640,926	1,670,288	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,423,842	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,423,842	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	185,496	0	0	0	9
Total Accumulated Provision	185,496	0	0	0	
Net Utility Plant	1,238,346	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	162,117				162,117	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	22,720				22,720	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	659				659	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	23,379	0	0	0	23,379	13
Debits during year						14
Book cost of plant retired					0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	185,496	0	0	0	185,496	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):					
NONE				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	8,141	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>8,141</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	1,192	848	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	<u>1,192</u>	<u>848</u>	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	42,609	1
Changes during year (explain):		
NONE		2
Balance end of year	42,609	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
SPECIAL ASSESSMENTS B-BONDS	01/01/1994	04/01/2034	5.00%	313,108	1
Total Bonds (Account 221):				313,108	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
1997 GENERAL OBLIGATION	05/21/1997	05/21/2001	6.00%	4,429	1
1993 GENERAL OBLIGATION	08/02/1993	07/04/1998	6.00%	3,852	2
Total for Account 224				8,281	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	21,333	2
Charged electric department expense		3
Charged sewer department expense	372	4
Other (explain):		
NONE		5
Total Accruals and other credits	21,705	
Taxes paid during year:		
County, state and local taxes	19,967	6
Social Security taxes	1,623	7
PSC Remainder Assessment	115	8
Other (explain):		
NONE		9
Total payments and other debits	21,705	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
SPECIAL ASSESSMENT B-BONDS	5,871	16,955	17,550	5,276	1
Subtotal	5,871	16,955	17,550	5,276	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
1993 GENERAL OBLIGATION	0	595	595	0	3
Subtotal	0	595	595	0	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	5,871	17,550	18,145	5,276	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,252,925					1,252,925	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,252,925	0	0	0	0	1,252,925	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	739,624					739,624	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
OPERATIONAL TRANSACTIONS OVER ONE YEAR	29,058	1
Total (Acct. 123):	29,058	
Other Investments (124):		
SPECIAL ASSESSMENTS	259,101	2
Total (Acct. 124):	259,101	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	11,813	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	11,813	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	4,943	9
Merchandising, jobbing and contract work		10
Other (specify):		
DELIQUENT UTILITY BILLS DUE FROM COUNTY	2,050	11
Total (Acct. 143):	6,993	
Receivables from Municipality (145):		
PUBLIC FIRE AND SPECIAL ASSESSMENTS	21,409	12
Total (Acct. 145):	21,409	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,421,219	0	0	0	1,421,219	1
Materials and Supplies	1,020	0	0	0	1,020	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	173,806	0	0	0	173,806	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,252,925	0	0	0	1,252,925	6
Other (specify):						
NONE					0	7
Average Net Rate Base	(4,492)	0	0	0	(4,492)	
Net Operating Income	(7,243)	0	0	0	(7,243)	8
Net Operating Income as a percent of						
Average Net Rate Base	N/A	N/A	N/A	N/A	N/A	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	42,609	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	11,484	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	54,093	
Net Income		
Net Income	(2,328)	5
Percent Return on Proprietary Capital	-4.30%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

October 12, 1998

Mr. William Olson, Clerk
Clayton Municipal Water Utility
P.O. Box 63
Clayton, WI 54004-0063

1997 Analytical Review DWCCA-1150-PJL

Dear Mr. Olson:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

Paragraph No. 1 of our letter dated August 6, 1996, with regard to analytical review of the 1995 annual report, authorized a revised list of depreciation rates which were enclosed with that letter, to be effective on January 1, 1997. Based upon depreciation accruals on page F-7, lines 4-9, these revised rates were apparently not used during 1997. Enclosed with this letter is a copy of the new depreciation rates. Please confirm that these depreciation rates will be used beginning in 1998.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

Enclosure

pjl:W:\COMPL\LEEGE\1150 ar

WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		75,759	1
Total Sales of Water		75,759	
Other Operating Revenues			
Forfeited Discounts (470)		58	2
Other Water Revenues (474)		868	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues		926	
Total Operating Revenues		76,685	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		29,474	5
General Operating Expenses (680-690)		10,401	6
Total Operation and Maintenance Expenses		39,875	
Other Operating Expenses			
Depreciation Expense (403)		22,720	7
Amortization Expense (404)			8
Taxes (408)		21,333	9
Total Other Operating Expenses		44,053	
Total Operating Expenses		83,928	
NET OPERATING INCOME		(7,243)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	197	7,789	25,504	4
Commercial	32	5,285	10,000	5
Industrial	4	8,105	8,757	6
Total Metered Sales to General Customers (461)	233	21,179	44,261	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		29,344	8
Other Sales to Public Authorities (464)	5	546	2,154	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	239	21,725	75,759	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	29,344	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	29,344	
Forfeited Discounts (470):		
Customer late payment charges	58	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	58	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
RETURN ON INVESTMENT IN METERS OF NONREGULATED SEWER	868	8
Total Other Water Revenues (474)	868	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	14,055	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,614	3
Chemicals (630)	6,179	4
Supplies and Expenses (640)	2,958	5
Repairs of Water Plant (650)	2,668	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	29,474	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	2,238	8
Office Supplies and Expenses (681)	844	9
Outside Services Employed (682)	6,220	10
Insurance Expense (684)	815	11
Employees Pensions and Benefits (686)	284	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	10,401	
Total Operation and Maintenance Expenses	39,875	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		19,967	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		372	2
Net property tax equivalent		19,595	
Social Security		1,623	3
PSC Remainder Assessment		115	4
Other (specify): NONE			5
Total tax expense		21,333	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Polk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.239600				3
County tax rate	mills		5.156000				4
Local tax rate	mills		11.117600				5
School tax rate	mills		14.350500				6
Voc. school tax rate	mills		1.845600				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		32.709300				10
Less: state credit	mills		2.643300				11
Net tax rate	mills		30.066000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.117600				14
Combined School Tax Rate	mills		16.196100				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		27.313700				17
Total Tax Rate	mills		32.709300				18
Ratio of Local and School Tax to Total	dec.		0.835044				19
Total tax net of state credit	mills		30.066000				20
Net Local and School Tax Rate	mills		25.106429				21
Utility Plant, Jan. 1	\$	1,418,146	1,418,146				22
Materials & Supplies	\$	848	848				23
Subtotal	\$	1,418,994	1,418,994				24
Less: Plant Outside Limits	\$	685,444	685,444				25
Taxable Assets	\$	733,550	733,550				26
Assessment Ratio	dec.		0.823100				27
Assessed Value	\$	603,785	603,785				28
Net Local & School Rate	mills		25.106429				29
Tax Equiv. Computed for Current Year	\$	15,159	15,159				30
Tax Equivalent per 1994 PSC Report	\$	19,967					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	19,967					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	179		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	200,494		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	200,673	0	
PUMPING PLANT			
Land and Land Rights (320)	450		12
Structures and Improvements (321)	5,273		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	10,389		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	547		20
Total Pumping Plant	16,659	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	2,632		23
Total Water Treatment Plant	2,632	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	629		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			179	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			200,494	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	200,673	
PUMPING PLANT				
Land and Land Rights (320)			450	12
Structures and Improvements (321)			5,273	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			10,389	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			547	20
Total Pumping Plant	0	0	16,659	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,632	23
Total Water Treatment Plant	0	0	2,632	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			629	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	276,426		26
Transmission and Distribution Mains (343)	637,798		27
Fire Mains (344)			28
Services (345)	141,741		29
Meters (346)	32,894	146	30
Hydrants (348)	102,565		31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	1,192,053	146	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)	100		35
Computer Equipment (372.1)			36
Transportation Equipment (373)	1,250	5,100	37
Other General Equipment (379)	5,229		38
Other Tangible Property (390)			39
Total General Plant	6,579	5,100	
Total utility plant in service directly assignable	1,418,596	5,246	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	1,418,596	5,246	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			276,426	26
Transmission and Distribution Mains (343)			637,798	27
Fire Mains (344)			0	28
Services (345)			141,741	29
Meters (346)			33,040	30
Hydrants (348)			102,565	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	0	0	1,192,199	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			100	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)			6,350	37
Other General Equipment (379)			5,229	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	11,679	
Total utility plant in service directly assignable	0	0	1,423,842	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	0	0	1,423,842	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,371	2,371	1
February			1,906	1,906	2
March			2,020	2,020	3
April			2,357	2,357	4
May			2,334	2,334	5
June			2,664	2,664	6
July			2,810	2,810	7
August			2,335	2,335	8
September			2,229	2,229	9
October			2,320	2,320	10
November			2,396	2,396	11
December			2,300	2,300	12
Total for year	0	0	28,042	28,042	
Less: Measured or estimated water used in main flushing and water treatment during year				225	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				27,817	16
Less: Water sold				21,725	17
Losses and unaccounted for				6,092	18
Percent unaccounted for to the nearest whole percent (%)				22%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
DRAINED AND REFILLED TOWER					
Maximum gallons pumped by all methods in any one day during reporting year				473,000	21
Date of maximum: 7/31/1997					22
Cause of maximum:					23
DRAINED AND REFILLED TOWER FOR INSPECTION					
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 12/29/1997					25
Total KWH used for pumping for the year				52,730	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
PRENTICE STREET	#2	192	10	2,276	Yes	1
MAIN STREET	#3	300	16	63,148	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#2	#3		1
Location	PRENTICE STREET	MAIN STREET		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	MCCARTHY	BYRON-JACKSON		5
Year Installed	1967	1990		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	155	175		8
Pump Motor or Standby Engine Mfr	FAIRBANKS	GE		10
Year Installed	1967	1990		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	20	75		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
Year constructed	1990		5
Primary material (earthen, steel, concrete, other)	STEEL		6
Elevation difference in feet (See Headnote 3.)	125		7
Total capacity in gallons	25,000		8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	GRAVITY		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	547.2000		13
Is a corrosion control chemical used (yes, no)?	Y		14
Is water fluoridated (yes, no)?	N		15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	480				480
M	D	6.000	11,383				11,383
M	D	8.000	2,884				2,884
M	D	10.000	620				620
Total Within Municipality			15,367	0	0	0	15,367
M	D	8.000	17,318				17,318
Total Outside of Municipality			17,318	0	0	0	17,318
Total Utility			32,685	0	0	0	32,685

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	181				181	20	1
M	1.000	44				44	6	2
M	1.250	2				2		3
M	1.500	2				2		4
M	2.000	5				5	2	5
M	3.000	10				10	9	6
M	4.000	1				1		7
Total Utility		245	0	0	0	245	37	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	237			12	249	18	1
1.000	3	1		9	13		2
1.250	2			2	4		3
1.500	3			(2)	1		4
2.000	3			1	4	1	5
3.000	2			(1)	1		6
4.000	1				1	1	7
Total:	251	1	0	21	273	20	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	191	20	1	3		34	249	1
1.000	6	5	1			1	13	2
1.250		4					4	3
1.500				1			1	4
2.000		3		1			4	5
3.000				1			1	6
4.000			1				1	7
Total:	197	32	3	6	0	35	273	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	34				34	1
Within Municipality	34				34	2
Total Fire Hydrants	68	0	0	0	68	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	68
Number of distribution system valves end of year:	75
Number of distribution valves operated during year:	75

WATER OPERATING SECTION FOOTNOTES

NONE